



## Risk Assessment

Fiscal Years 2006-07 and 2007-08

**Auditable Areas and Audit Coverage - Retirement Programs**

<b>Auditable Areas</b>	<b>Actual</b>			<b>Planned</b>	
	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>
<b>Actuarial Office</b>					
Annual actuarial valuation					
Benefit and subrogation calculations					
Cost analysis					
PERF reserve reconciliation					
<b>Benefit Services Division</b>					
Death benefits					
Disability retirement					
Refunds					
Service retirement					
Public agency member earnings					
Benefit adjustment process					
<b>Customer Service and Education Division</b>					
Customer service - call center					
Customer service - written					
Retirement counseling					
Retirement planning seminars and workshops					
<b>Employer Services Division</b>					
Account maintenance					
Communication services					
Compensation review					
Employer Contact Center					
Employer contracts					
Employer payroll reporting					
Membership enrollment					
Social Security Administration					
<b>Member Services Division</b>					
Additional Retirement Service Credit purchases (ARSC)					
Alternate retirement plan and service credit elections					
Annual member statement process					
Community property					
JLVO operations					
Member education					
Public agency member earnings and contributions					
Retirement estimates					



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Service credit elections					
<b>Office of Policy and Program Development</b>					
Research, data gathering and analysis					
<b>Supplemental Savings Programs (INVO)</b>					
Accounting and financial reporting for IRC 457 Plan					
Savings Plus deferred compensation program investment options					